



**DEMOCRATIC POLITICAL PARTY
MORROW COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2011



Dave Yost • Auditor of State

**DEMOCRATIC POLITICAL PARTY
MORROW COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
Morrow County
6665 Co Rd 29
Lexington, Ohio 44904

We have performed the procedures enumerated below, to which the Democratic Executive Committee, Morrow County, Ohio (the Committee) agreed, solely to assist the Committee in evaluating its compliance with certain requirements included in Ohio Rev. Code Sections 3517.1012, 3517.13(X)(1), (2)(b), (3)(a), and (4), 3517.17, and 3517.18, for the year ended December 31, 2011. The Committee is responsible for complying with these requirements. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the Committee. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Cash Receipts

1. We inquired of the Committee whether they deposited all gifts from corporations, labor organizations and all gifts restricted to operations into the same fund into which they deposit amounts received from the State Tax Commissioner. Management informed us there were no such gifts.
2. The Committee reported no restricted fund receipts for 2011 and consequently did not file *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.1012(B) requires (Deposit Form 31-CC). We scanned the restricted fund account bank statements for 2011, noting no deposits into the account.
3. We scanned the Committee's 2011 bank statements and noted they reflected no quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A).

The Office of Budget and Management informed us they cannot make payments to entities unless they file IRS Form W-9 is on file. We recommend the Committee file their W-9 with the Office of Budget and Management (OBM) in order to receive their quarterly payments.

4. We scanned other recorded 2011 receipts for evidence that a corporation or labor organization may have exceeded the \$10,000 annual gift limit Ohio Rev. Code 3517.13(X)(3)(a) imposes. We found no evidence that any corporation or labor organization exceeded this limit.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2011 reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.
2. We agreed the bank balance on the reconciliation to the bank account balance as of December 31, 2011. The balances agreed.

Cash Disbursements

1. The Committee reported no restricted fund disbursements for 2011 and consequently did not file a *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.18 and 3517.1012 requires (Disbursement Form 31-M) for 2011. We scanned the restricted fund account bank statements for 2011, noting no charges against the account.

We were not engaged to, and did not examine any *Statement of Political Party Restricted Fund Deposits* or *Political Party Restricted Fund Disbursements*, due to the fact the Democratic Executive Committee did not file any for 2011, the objective of which would have been to opine on compliance. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Secretary of State of Ohio and for the Democratic Executive Committee and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

March 7, 2012



Dave Yost • Auditor of State

MORROW DEMOCRATIC PARTY

MORROW COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 10, 2012**